

**Illinois Department of Revenue
Regulations**

**Title 86 Part 100 Section 100.5150 Composite Returns: Tax, Penalties and
Interest**

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5150 Composite Return: Tax, Penalties and Interest

The amount of tax due shall be based on the amount of income properly shown on the return. Penalties and interest shall be determined on a composite basis.

(Source: Added at 12 Ill. Reg. 4865, effective February 25, 1988)